

115TH CONGRESS  
2D SESSION

# H. R. 5579

To amend the Internal Revenue Code of 1986 to extend expensing of environmental remediation costs.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 23, 2018

Ms. ESTY of Connecticut (for herself, Mr. KING of New York, Mr. TURNER, Ms. DELAURO, Mr. HIMES, and Mr. LARSON of Connecticut) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend expensing of environmental remediation costs.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Brownfields Redevelop-  
5 ment Tax Incentive Reauthorization Act of 2018”.

6 **SEC. 2. EXTENSION OF EXPENSING OF ENVIRONMENTAL**  
7 **REMEDIATION COSTS.**

8 (a) IN GENERAL.—Section 198(h) of the Internal  
9 Revenue Code of 1986 is amended by striking “incurred

1 after December 21, 2011” and inserting the following:

2 “incurred—

3           “(1) after December 31, 2011, and before Jan-

4       uary 1, 2018, or

5           “(2) after December 31, 2021.”.

6       (b) EFFECTIVE DATE.—The amendment made by

7 subsection (a) shall apply to expenditures paid or incurred

8 after December 31, 2017.

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